

<b>Question ID</b>	2013_328
<b>Status</b>	Final Q&A
<b>Legal act</b>	Regulation (EU) No 575/2013 (CRR)
<b>Topic</b>	Supervisory reporting - FINREP (incl. FB&NPE)
<b>Article</b>	99
<b>Paragraph</b>	2
<b>Subparagraph</b>	-
<b>COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations</b>	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)
<b>Article/Paragraph</b>	Annex III, F 16.01
<b>Date of submission</b>	04/10/2013
<b>Published as Final Q&amp;A</b>	14/03/2014
<b>Disclose name of institution / entity</b>	Yes
<b>Name of institution / submitter</b>	Swedish Bankers' Association
<b>Country of incorporation / residence</b>	Sweden
<b>Type of submitter</b>	Industry association
<b>Subject matter</b>	Short positions
<b>Question</b>	There is no row for "short positions" in table F 16.01. According to the instructions short positions may not be included in Other financial liabilities. Where should short positions be included instead?
<b>Background on the question</b>	See instructions, Annex V, part I, paragraph 29: Financial liabilities shall be distributed among the following classes of instruments: "Derivatives", "Short positions", "Deposits", "Debt securities issued" and "Other financial liabilities". and paragraph 32: "Other financial liabilities" include all financial liabilities other than derivatives, short positions, deposits and debt securities issued
<b>Final answer</b>	For the purposes of template F16.01, "Short positions" are considered to be part of "Other financial liabilities" (row 240).

<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_328">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_328</a>
-------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------

European Banking Authority, 02/12/2023

[www.eba.europa.eu](http://www.eba.europa.eu)